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Professor Graeme Roy  
Chair  
Scottish Fiscal Commission  
Governor's House, Regent Road  
Edinburgh  
EH1 3DE

12 February 2026

Dear Professor Roy,

### **Scottish Budget 2026-27 – Budget Amendments**

I have today written to the Finance and Public Administration Committee to advise them that I will formally table the following amendments at Stage 2 of the 2026-27 Scottish Budget Bill.

#### **Social Care – Local Government Settlement**

Firstly, on Social Care, I intend to allocate a further £20 million to the Local Government Settlement for Social Care which they can use towards funding the Real Living Wage for adult and childcare sectors.

#### **Investing in Communities Fund**

Secondly, I intend to allocate £5.33 million of resource in 2026 27 to the Deputy First Minister and Cabinet Secretary for Economy & Gaelic portfolio to provide a full, one-year transitional extension to the Investing in Communities Fund. This will support continuity for community led projects while work progresses on future funding arrangements.

#### **Rail Fare Freeze**

Thirdly, I intend to allocate a further £4.3 million of resource to the Transport portfolio to support a Rail Fare Freeze in 2026 27, announced by the First Minister this morning. This amendment will underpin our commitment to keeping rail travel affordable and encouraging sustainable transport choices.

I also intend to introduce a small number of technical amendments, the details of which are provided below.

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## **Audit Scotland and Scottish Parliament figures**

The Scottish Parliament Corporate Body (SPCB) cash authorisation and purposes figures will be increased by £211,000 to align fully with the agreed budget. Equivalent corrections will be applied to Audit Scotland's figures. In addition, following the identification of a £250,000 over-allocation of non-cash budget, an £82,000 reduction will be made to the purposes figure in the Bill, with the SPCB cash authorisation increased by the remaining £168,000.

## **Office Holders**

The authorised spending purposes for the SPCB in Schedule 2 of the Bill will be amended to include specific reference to the Patient Safety Commissioner for Scotland and the Electoral Management Board for Scotland, ensuring that all relevant office holders are accurately reflected.

This package amounts to nearly £30 million and will be funded by a draw down of Scotwind income.

## **Non-Domestic Rates**

I am also making an adjustment to Non-Domestic Rates (NDR).

I will provide extra relief of 25%, worth an estimated £9 million in 2026-27, for licensed premises and music venues (including pubs, restaurants, hotels, night clubs and licensed clubs) for properties with a rateable value of up to £100,000, which is in addition to the 15% relief for retail, hospitality and leisure (RHL) with a rateable value of up to £100,000 announced at Budget.

We will also improve the revaluation transitional relief offered to self-catering properties seeing the highest increases in rateable values at revaluation, capping gross bill increases at 15% year-on-year over the next three years. I look forward to receiving your formal costing of these measures.

I trust that this information is helpful to the Scottish Fiscal Commission in undertaking its scrutiny responsibilities.

Yours sincerely,



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